

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 250

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO SALES TAX EXEMPTIONS; AMENDING CHAPTER 36, TITLE 63, IDAHO CODE,
3 BY THE ADDITION OF A NEW SECTION 63-3622WW, IDAHO CODE, TO PROVIDE THAT
4 SALES BY GIRL SCOUTS OF AMERICA OF COOKIES FOR HUMAN CONSUMPTION SHALL
5 BE EXEMPT FROM SPECIFIED TAXING PROVISIONS.

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Chapter 36, Title 63, Idaho Code, be, and the same is
8 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
9 ignated as Section 63-3622WW, Idaho Code, and to read as follows:

10 63-3622WW. SALES OF GIRL SCOUT COOKIES. There is hereby exempted from
11 the taxes imposed by this chapter, sales by Girl Scouts of America of cookies
12 for human consumption, no part of the net earnings from which sales inures to
13 the benefit of any private group or individual.